

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Jeffrey & Doreen Bartling,**  
Petitioners-Appellants,

v.

**Dallas County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 10-25-0731**  
**Parcel No. 15-10-227-009**

On August 9, 2011, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioners-Appellants Jeffrey and Doreen Bartling requested a hearing. Realtor Rick Wanamaker of Iowa Realty, West Des Moines, Iowa, was designated as their legal representative and represented them at hearing. The Board of Review designated County Attorney Wayne M. Reisetter as its legal representative. It was represented by Assessor Steve Helm at hearing. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Jeffrey and Doreen Bartling, owners of property located at 27782 Meadowview Lane, Adel, Iowa, appeal from the Dallas County Board of Review decision reassessing their property. According to the property record card, the subject property consists of a two-story, frame dwelling having 3630 total square feet of living area. It has a full walk-out basement with 900 square feet of finish and an 888 square-foot attached, three-car garage. The property is also improved by a 303 square-foot open porch, a 372 square-foot deck, and a 126 square-foot concrete patio. The improvements were built in 1997. The dwelling has a 1+20 quality grade classification. The improvements are situated in a residential subdivision known as Wildwood Valley on a 4.89 acre site.



The real estate was classified as residential on the initial assessment of January 1, 2010, and valued at \$669,830, representing \$116,820 in land value and \$553,010 in improvement value. The 2010 value was the same as the 2009 assessment making it an interim year.

The Bartlings protested to the Board of Review on the ground that there has been a downward change in value since the last reassessment under Iowa Code sections 441.37(1) and 441.35(3). The Board of Review denied the protest.

The Bartlings then filed their appeal with this Board on the same ground. They claim \$575,000 is the actual value and fair assessment of the subject property.

Rick Wanamaker testified on behalf of the Bartlings. He testified he was the listing agent for the property, and it has been listed for sale since October 2008. The property was originally listed for \$725,000 and was reduced periodically down to a list price of \$595,000 in November 2009. The list price was further lowered to \$575,000 and finally sold for \$535,000 in August 2010, after over a year on the market. This offer was the only one received during the entire listing period.

Wanamaker describes the dwelling as a large, plain, frame structure lacking brick or stone decorative veneer or trim, which makes it somewhat dated. The dwelling is located in a rural subdivision called Wildwood Valley with access through steeply graded roads. He reports in icy and snowy conditions, residents are sometimes unable to get out of the subdivision, which has private roads. Wanamaker believes houses in Wildwood Valley do not sell for the same price per square foot or appreciate in value as much as homes in nearby Waukee for these reasons. Additionally, he noted the small rural schools, lack of community resources, and distance from shopping centers, employment, and other amenities make the area less desirable to buyers. In his opinion, the property had a fair market value of approximately \$625,000 on January 1, 2009, and a fair market value of approximately \$565,000 on January 1, 2010.



In *Riley v. Iowa City Bd. of Review*, 549 N.W.2d 289, 290 (Iowa 1996), the Court determined that, "It is clear from the wording of Iowa Code section 441.21(1)(b) that the sales price of the subject property in a normal sales transaction, just as the sale price of comparable property, is to be considered in arriving at market value but does not conclusively establish that value." There is no suggestion the subject property's sale was not an arm's length transaction, and we considered the sale price a valid indicator of its fair market value in August 2010.

According to Wanamaker, an experienced realtor, the residential market has declined, properties are on the market for longer periods and sellers are accepting less than their expected sale prices. We find him to be very knowledgeable and his testimony credible.

The Board of Review did not submit any evidence in addition to the certified record and had no witnesses at hearing.

Wanamaker provided significant evidence the residential market in the subject property's area generally has declined. Although he offered an educated guess of the subject property's actual market value on January 1, 2009, as compared to its January 1, 2010, value, fell short of the proof necessary to show a change in value. We believe the record strongly suggests Bartlings' property could be over-assessed if 2010 were a regular assessment year. However, the evidence does not demonstrate there has been a downward change in their property's value since the last reassessment, which is necessary to prevail in an interim year. We recommend the assessor review this property and its assessment given the evidence strongly suggesting over assessment.

### ***Conclusion of Law***

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act



apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

In a non-reassessment or "interim" year, when the value of the property has not changed, a taxpayer may challenge its assessment on the basis that there has been a downward trend in value. *Eagle Food Ctrs., Inc. v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 862 (Iowa 1993). The last unnumbered paragraph of Iowa Code section 441.37(1) and its reference to section 441.35(3) give rise to the claim of downward trend in value. For a taxpayer to be successful in its claim of change in value, the taxpayer must show a change in value from one year to the next; the beginning and final valuation. *Equitable Life Ins. Co. of Iowa v. Bd. of Review of the City of Des Moines*, 252 N.W.2d 449, 450 (Iowa 1997). The assessed value cannot be used for this purpose. *Id.* Essentially, it is not enough for a taxpayer to prove the last regular assessment was wrong; such a showing would be sufficient only in a year of regular assessment. *Id.* at 451. While the record tends to suggest the

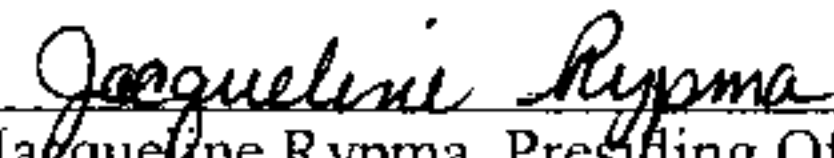
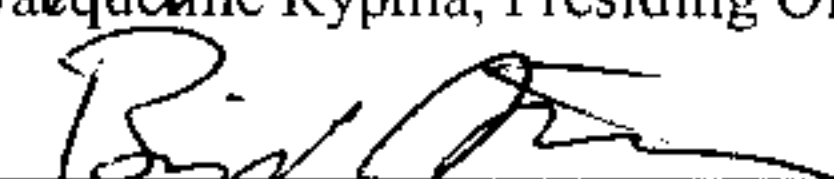


subject property could be over-assessed as of January 1, 2010, it falls short of the proof necessary to prove the interim year ground of change in value since the last reassessment.

We find a preponderance of the evidence does not prove there has been a change in the value of Bartlings' property since the last reassessment.

THE APPEAL BOARD ORDERS that the January 1, 2010, assessment as determined by the Dallas County Board of Review is affirmed.

Dated this 30 day of August 2011.

  
Jacqueline Rypma, Presiding Officer  
  
Richard Stradley, Board Chair

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>8-30</u> , 201 <u>1</u>	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	